



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ११]

गुरुवार, जानेवारी १७, २०१९/पौष २७, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक २१

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 15th January 2019.

NOTIFICATION

Notification No. 01/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1019/C.R.07/Taxation 1. — In exercise of the powers conferred by section 147 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendment in the Notification of the Government, in the Finance Department, No. MGST.1017/C.R.-189/Taxation-1 [Notification No.48/2017-State Tax] dated the 18th October 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No.346, dated the 23rd October 2017, namely :—

In the said notification,

(i) In the Table, the column number (2) against Sr. No.1, after the entry, the following proviso shall be inserted, namely :—

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional Joint Commissioner of State Tax or any other officer authorised by him, within 6 months of such supply ;

(१)

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

Note.—The principal notification No. 48/2017-State Tax, dated the 18th October 2017 was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 346, dated the 23rd October 2017.